ABSTRACT OF THE DISCLOSURE

The semiconductor storage device comprises memory cell transistors formed on a semiconductor substrate 10; first insulation films 42 covering the top surfaces and the side surfaces of gate electrodes 20 of the memory transistors; through-holes 40 opened on first diffused layers 24; a second insulation film 36 with through-holes 40 opened on first diffused layers 24 and through-holes 38 opened on second diffused layers 26 formed in; capacitors formed on the inside walls and the bottoms of the throughholes 40 and including capacitor storage electrodes 46, connected to the first diffused layers 24; capacitor dielectric films 48 covering the capacitor electrodes 46, and capacitor-opposed electrodes 54 covering at least a part of the capacitor dielectric films 48; and, contact conducting films 44 formed on the inside walls and bottoms of the through-holes 38, and connected to second diffused layers. This structure the semiconductor storage device makes it unnecessary to secure an alignment allowance for alignment of the through-holes 40 opened on the first diffused layer 24 and the throughholes 38 opened on the second diffused layer 26 with the gate electrode 20, which permits the semiconductor storage device to have a small memory cell area.